Office of the Public Sector Integrity Commissioner of Canada

2013–14

Departmental Performance Report

The Honourable Tony Clement
President of the Treasury Board

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represented by the Office of the Public Sector Integrity Commissioner of Canada, 2014

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Commissioner's Message

It was almost four years ago that I was appointed Commissioner, at which time the challenge was to ensure the Office carry out its duties rigorously and efficiently, in other words, function in a timely and cost effective manner. We also had to rebuild the trust in this young institution.

Undoubtedly, 2013-14 was highlighted by sustained productivity and a streamlining of our activities. Once again, I am satisfied with our results in relation to both the number and nature of the cases we brought before Parliament, as well as the referrals made to the Tribunal, where the stakes remain high. Further, due to the reengineering of our processes this year, we completed case analyses and investigations within the targets set out in our newly established service standards.

We will continue to focus our public education efforts via our newly redesigned website, increased social media presence and continued outreach among federal public servants through speaking engagements and exhibitor participation.

I strongly believe we are fulfilling our mandate as envisaged by Parliament in 2006. As the Office's team of dedicated professionals continues to exercise, objectively and independently, all the powers they are accorded under the *Act*, the trust in the work of the Office will only grow under the guidance of a new leader.

Mario Dion
Public Sector Integrity Commissioner

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: Tony Clement, President of the Treasury Board

Institutional Head: Mario Dion, Public Sector Integrity Commissioner

Ministerial Portfolio: Treasury Board Secretariat

Enabling Instrument: *Public Servants Disclosure Protection Act*, S.C. 2005, c. 46[i]

Year of Incorporation / Commencement: 2007

Other: The Office of the Public Sector Integrity Commissioner of Canada supports the Public Sector Integrity Commissioner, who is an independent Agent of Parliament.

Organizational Context

Raison d'être

The Office of the Public Sector Integrity Commissioner of Canada (the Office) was set up to administer the *Public Servants Disclosure Protection Act* (the *Act*), which came into force in April 2007. The Office is mandated to establish a safe, independent, and confidential process for public servants and members of the public to disclose potential wrongdoing in the federal public sector. The Office also helps to protect public servants who have filed disclosures or participated in related investigations from reprisal.

The disclosure regime is an element of the framework which strengthens accountability and management oversight in government operations.

Responsibilities

The Office has jurisdiction over the entire federal public sector, including separate agencies and parent Crown corporations, which represents approximately 375,000 public servants. Under the *Act*, members of the general public can also come to the Office with information about a possible wrongdoing in the federal public sector. However, the Office does not have jurisdiction over the Canadian Forces, the Canadian Security Intelligence Service, and the Communications Security Establishment, each of which is required under the *Act* to establish internal procedures for disclosure of wrongdoing and protection against reprisal similar to those set out in the *Act*.

The Office conducts independent reviews and investigations of disclosures of wrongdoing and complaints of reprisal in a fair and timely manner. In cases of founded wrongdoing, the

Commissioner issues findings, through the tabling of a case report to Parliament, and makes recommendations to chief executives for corrective action. The Commissioner exercises exclusive jurisdiction over the review, investigation and conciliation of reprisal complaints. This includes making applications to the Public Servants Disclosure Protection Tribunal, which has the power to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

The Office is guided at all times by the public interest and the principles of natural justice and procedural fairness. The Commissioner submits an annual report to Parliament and special reports may also be submitted to Parliament at any time.

More information about the Office's mandate, roles, responsibilities, activities, statutory reports and the *Act* can be found on the Office's website[ii].

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Wrongdoing in the federal public sector is resolved and public servants are protected against reprisal

1.1 Program: Disclosure and Reprisal Management Program

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome [and/or] Program
Disclosure and reprisal management function that is timely, rigorous, independent and accessible	Ongoing	Disclosure and Reprisal Management Program
Summary of Progress		
What progress has been made toward this priority? The Office made significant progress the plans identified in its 2013–14 Report on Plans and Priorities to support this priority. The Office, in regard to standardizing, documenting and implementing operational processes, for example: • completed a business process review in 2013, resulting in restructuring and reclassifications		

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

of intake and case analysis functions;
- implemented service standards April 1, 2013 and measured, reported, and acted on results regularly in 2013-14; and
- continued to implement ongoing improvements to the current in-house case management system and to support the government-wide initiative to implement a common solution.

The quality assurance process planned activities were delayed to 2014-15 to allow for resources to formalize the approach and update the program to reflect updates to internal processes.

The Office commenced a review in October 2013 of the Operations Manual to refine, evolve and strengthen the policies and procedures. For example: a Policy on Security for Investigations Outside the Office was drafted; the procedures for investigation plans were strengthened; the documentation requirements on reprisal case files were standardized; and the functional roles and responsibilities of operational staff were updated. This review will continue in 2014-15 to cover all 12 chapters of the Operations Manual to support the effectiveness of the disclosure and reprisal management program.

Further in the area of security, privacy, and confidentiality standards, the Office addressed recommendations from the 2012-13 independent security review and in 2013-14 completed an internal audit on information management and privacy in relation to the operations. The review and internal audit identified opportunities to improve and plans to address these have been either acted on or are part of the plans for 2014-15.

Priority	Type	Strategic Outcome [and/or] Program
Engagement of key stakeholders	Ongoing	Disclosure and Reprisal Management Program

Summary of Progress

What progress has been made toward this priority?

The Office executed its Outreach and Engagement strategy, which resulted in:

- 26 speaking engagements with stakeholders by senior officials, including professional associations, unions and government department employees;
- exhibitor at 3 significant federal government employee conferences;
- active participation and liaison with provincial counterparts; and
- regular meetings of the Advisory Committee[iii].

The website is often the first exposure that potential disclosers of wrongdoing and reprisal complainants have to the Office. In October 2013 a new website was launched to enhance the navigation experience and to improve ease of access to information.

Priority	Type	Strategic Outcome [and/or] Program
Meaningful performance information	Ongoing	Disclosure and Reprisal Management Program

Summary of Progress

What progress has been made toward this priority?

The performance measurement framework, in particular the performance indicators, which link the expected results with the program measures for the disclosure and reprisal program, were strengthened

in 2013 to measure compliance with the new service standards and to measure the quality of decisions based on the outcome of judicial reviews. These new measures were introduced in the 2014-15 Report on Plans and Priorities.

The Office developed and implemented a research strategy that included an international component. This has allowed the Office to implement an ongoing monitoring of activities to better understand trends and best practices and to establish a positive presence in the international whistle blowing community.

Further work on the pending 5 year legislative review of the *Act* was put on hold until 2014-15, to align with the anticipated timing of the review.

Priority	Type	Strategic Outcome [and/or] Program
Human resource capacity that meets organizational needs	Ongoing	Disclosure and Reprisal Management Program, Internal Services

Summary of Progress

What progress has been made toward this priority?

As a result of the restructuring of the pre-investigation work processes, the organization defined the role requirements and subsequently staffed the positions with the required competencies. In addition, the Director of Operations position was staffed on an indeterminate basis in 2013-14.

In May 2013, the Office finalized the results of a request for proposal (RFP) process, creating a pool of 8 companies to provide investigative service resources, if needed, to respond to a temporary increase in workload.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Case Volumes: The Office's ability to respond in a timely manner can be impacted by increasing case volumes or if the mix of complexity in the case workload increases.	This risk was identified in the 2013-14 RPP. The RFP and resulting pool of investigative services assists in mitigating the risk of fluctuating case volumes. Introduction in 2013-14 of service standards, accompanied by monitoring and reporting, ensures that management is informed and that actions are taken as appropriate. The continued efforts on business reengineering of processes will contribute to mitigating this risk. The review identifies opportunities to streamline and optimize the use of available resources and modernizes	Disclosure and Reprisal Management Program

	communication tools.	
Information Security: This is critical in the context of disclosures, investigations and the need for preserving confidentiality and trust in the Office. Sensitive or private information must be protected from potential loss or inappropriate access in order to avoid potential litigation, damaged reputation and further reluctance in coming forward.	This risk was identified in the 2013-14 RPP. The Office has ongoing practices aimed at ensuring the security of information, which include security briefings and confidentiality agreements, random information security checks within premises, and controlled access for the storage of sensitive information. In 2012-13 the Departmental Security Plan was developed and resulted in recommended action items to further enhance practices which are currently being addressed. Further, the Office completed an internal audit of information management as it relates to privacy and has an action plan to strengthen the environment.	Disclosure and Reprisal Management Program

A disclosure and reprisal management function that is timely, rigorous, independent and accessible supports effective and efficient use of resources and case file decisions which are clear and complete. This minimizes further allocations of resources and inspires confidence in the Office.

The Office has an Audit and Evaluation Committee, including external members, which provides objective advice and recommendations to the Commissioner regarding the organization's risk management, control and governance frameworks and processes.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
5,674,899	5,930,799	5,996,262	5,543,041	(387,758)

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
32	30	(2)

Budgetary Performance Summary for Strategic Outcome and Program (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome 1: Wrongdoing in the federal public sector is resolved and public servants are protected against reprisal.								
Disclosure and reprisal management program	3,748,289	4,004,188	3,891,794	3,571,794	3,763,662	3,608,322	3,627,994	3,499,031
Subtotal	3,748,289	4,004,188	3,891,794	3,571,794	3,763,662	3,608,322	3,627,994	3,499,031
Internal Services Subtotal	1,926,610	1,926,610	1,854,440	1,854,440	2,232,600	1,934,719	1,915,002	2,166,832
Total	5,674,899	5,930,799	5,746,234	5,426,234	5,996,262	5,543,041	5,542,996	5,665,863

The Office's total authorities of $6.0 million reflect an increase of $0.3 million (6%) over the budgetary expenditures of $5.7 million, which represents for the allowable 5% operating budget carry forward from 2012-13. This incremental authority was considered in establishing the planned spending of $6.0 million. The Office's total 2013-14 spending of $5.5 million is $0.4 million (7%) lower than its planned spending of $5.9 million. Personnel costs of the Office in 2013-14 accounted for 69% of spending and professional fees accounted for 22% of spending. The overall lower level of authorities used in comparison to the planned spending was a result of the decision to not staff all planned positions and a reduced requirement for external resources for investigations and mediations in 2013-14.

Alignment of Spending With the Whole-of-Government Framework

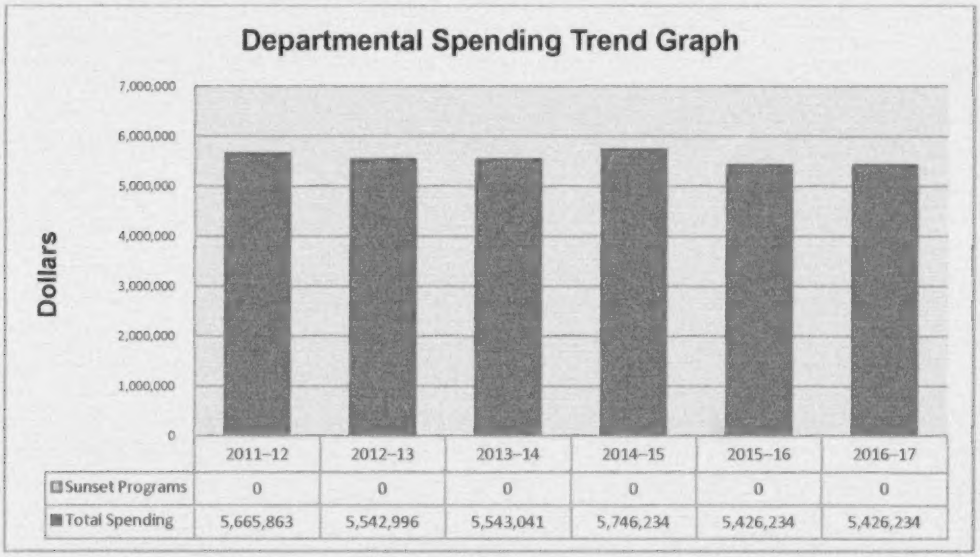
Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework[iv] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
1. Wrongdoing in the federal public sector is resolved and public servants are protected against reprisal	1.1 Disclosure and Reprisal Management Program	Government Affairs	A transparent, accountable and responsive federal government	3,608,322

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Government Affairs	4,004,188	3,608,322

Departmental Spending Trend



The Office's spending has stabilized over the last three years as an organizational structure was developed that will allow it to operate within its current and future budgets. The 2014-15 higher planned spending includes the projected 5% carry forward to be used for one time system modernization initiatives. In 2015-16 and 2016-17 the reduction in planned spending reflects the impact of implementing cost containment measures which include a reduction resulting from the completion of one-time projects to enhance systems and the realization of operational efficiencies from process improvements and consolidating resources.

Estimates by Vote

For information on the Office of the Public Sector Integrity Commissioner of Canada's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[v]

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome: Wrongdoing in the federal sector is resolved and public servants are protected against reprisal.

Program 1.1: Disclosure and reprisal management program

Description

This program addresses the need to take action in bringing resolution to disclosures of wrongdoing and complaints of reprisal and contributes to increasing confidence in federal public institutions. It aims to provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
3,748,289	4,004,188	3,763,662	3,608,322	(395,866)

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
24	23	(1)

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
The disclosure and reprisal management function is efficient.	Average number of days to process new cases at intake.	15 days	Intake and analysis processes amalgamated and new performance indicators introduced for 2014-15.
Disclosure and reprisal	Number of cases resolved as a percentage	60%	58%

cases are resolved.	of the number of investigations.		
Key Stakeholders are informed of the Office's role and mandate	Percentage of key stakeholders informed of the Office's role, mandate and processes.	60%	This performance was not measured and was removed as an indicator for 2014-15.

Performance Analysis and Lessons Learned

The Office tabled four case reports of wrongdoing in Parliament and made three applications regarding reprisal complaints to the Tribunal. The case reports, along with other operational achievements are summarized in the Annual Report on the Office's website. The Office received 201 general inquiries, 84 new disclosures of wrongdoing and 29 new complaints of reprisal. The progress on action plans was highlighted in Section I under Organizational Priorities.

As noted in the performance results table, the intake and case analysis groups were amalgamated, and in establishing service standards, the Office committed to conducting case analysis for disclosures of wrongdoing within 90 days, which determines if an investigation will be launched. This was achieved on 85% of the files received after April 1, 2013 as compared to a target of 80%. The legislation requires a case analysis of complaints of reprisal be completed in 15 days, and on this standard the Office achieved a 90% level of compliance on the files received.

The activities to ensure key stakeholders are informed of the Office's role have continued to be monitored and reported in Section I and in the Annual Report on the Office's website.

In 2013-14, the results of a pilot questionnaire to measure respondents' satisfaction with the Office's processes were reviewed. These highlighted timeliness and clarity of communications as opportunities to improve and have been incorporated in action plans and performance reports.

The Office continues to learn and confirm priorities from judicial reviews of decisions; internal audit results, observations and recommendations; as well as the investigations completed by the Office of the Auditor General in 2014. The policies and processes, and compliance with them, to respect confidentiality and support timely and sound decision making are key to the success of the carrying out the responsibilities under the *Act*.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
1,926,610	1,926,610	2,232,600	1,934,719	8,109

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
8	7	(1)

Performance Analysis and Lessons Learned

The Office continued to access private and government resources for the cost-effective delivery of human resources, finance, internal audit, security, and information technology services. The Office completed a number of staffing actions, the internal audit on information management as it relates to privacy, and took steps to comply with the Policy on Government Security.

The Office completed the Web renewal project, defined the requirements and functionality of an online form and configured and tested the government electronic records and document management system as preliminary phases to further modernize systems and processes. The two latter projects are continuing into 2014-15.

The Office's website was accessed by 22,127 unique visitors in 2013-14, an increase of 6.5% over the previous year, with peak visits occurring at the time a case report is tabled in Parliament.

Section III: Supplementary Information

Financial Statements Highlights

Office of the Public Sector Integrity Commissioner
Condensed Statement of Operations and Departmental Net Financial Position
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	6,643,605	6,179,353	6,242,696	(464,252)	(63,343)
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	6,643,605	6,179,353	6,242,696	(464,252)	(63,343)
Departmental net financial position	(330,475)	(196,519)	(235,044)	133,956	38,525

The actual total expenses of $6.2 million are comparable to the level of spending in the prior year. There was a reduction in personnel costs corresponding to an overall lower level of FTE, reflecting a reduction of temporary positions filled. This was offset by an increase in professional services; reflecting the net result of an incremental contribution to the government wide case management system, increasing litigation costs for judicial reviews, and a reduction in outsourced requirements for mediators and investigators. The actual total expenses were lower than planned by $0.5 million as a result of the decision to not staff all planned positions, a reduced requirement for external operational resources and timing of expenditures to modernize system tools.

Office of the Public Sector Integrity Commissioner
Condensed Statement of Financial Position
As at March 31, 2014
(dollars)

	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	837,254	1,013,445	(176,191)
Total net financial assets	423,804	524,758	(100,954)
Departmental net debt	413,450	488,687	(75,237)
Total non-financial assets	216,931	253,643	(36,712)
Departmental net financial position	(196,519)	(235,044)	38,525

The total liabilities as at the end of the year were $0.8 million, made up of accounts payable, accrued salaries, employee future severance benefits and vacation pay liabilities. The decrease in liabilities is largely attributable to a decrease in the accounts payable for goods and services and employee future severance benefits as at March 31.

The total financial assets as at the end of the year were $0.4 million and reflect amounts due from the Consolidated Revenue Fund and amounts in accounts receivable (primarily from other government departments). The decrease of $0.1 million corresponded to the decreased level of accounts payable.

Departmental net debt of $0.4 million, calculated as the difference between total net liabilities less net financial assets, has decreased slightly compared to the previous year. The net debt indicator represents future funding requirements to pay for past transactions and events, and is one indicator of a department's financial position.

The total non financial assets reflect the net book value of capital assets as at March 31 and have decreased as the assets are being amortized over their expected useful life and minimal new investments in capital were made in 2013-14.

Financial Statements

The Office of the Public Sector Integrity Commissioner Audited Financial Statements for the Year Ended March 31, 2014, which include the Statement of Management Responsibility

Including Internal Control Over Financial Reporting and its Annex for fiscal year 2013–14, can be found on the Office's website.[vi] The Office has received an unmodified audit opinion of its Financial Statements from the Office of the Auditor General of Canada, who has been the auditors since 2008.

Supplementary Information Tables

The supplementary information tables listed in the *2013–14 Departmental Performance Report* can be found on the Office of the Public Sector Integrity Commissioner's website[vii].

- Internal Audits and Evaluations;
- User Fees Reporting

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[viii] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Ottawa, Ontario K1P 5Y7
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Telephone: 613-941-6400
Toll Free: 1-866-941-6400

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i *Public Servants Disclosure Protection Act*, http://laws-lois.justice.gc.ca/eng/acts/P-31.9/page-1.html

ii Office of the Public Sector Integrity Commissioner of Canada, http://www.psic-ispc.gc.ca/eng

iii Office of the Public Sector Integrity Commissioner of Canada, http://www.psic.gc.ca/ eng/ aboutus/ advisorycommittee

iv. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

v. *Public Accounts of Canada 2014*, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

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